

D-1120

City of Detroit Income Tax Corporation Return 1999

or Fiscal Year Beginning

MMDD 1999, Ending MMDDYYYY

Federal Employer Identification Number

1

STAMP DLN HERE

\$

Office Use Only

Name

Address (Number and Street or Rural Route)

City or Town

State

Zip Code

A. Amended return?



Y

B. Is this amended return as a result of a federal audit?



Y

See instructions

C. If Yes, enter the Federal Determination date



MMDDYYYY

D. Did you file a consolidated return with the IRS?



Y

E. Is this a consolidated return?



Y

TAX COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions per attached U.S. 1120 or 1120S as filed with IRS



1a

b. Income from attached schedule (reconcile on page 2)



1b

2. Enter items not deductible under Detroit Income Tax Ordinance (from page 2, schedule C, column 1, line 5)



2

3. TOTAL (add lines 1 and 2)



3

4. Enter items not taxable under Detroit Income Tax Ordinance (from page 2, schedule C, column 2, line 7)



4

5. TOTAL (line 3 less line 4)



5

6. Apportionment percentage (see instructions)



7. TOTAL (multiply line 5 by percentage on line 6)



7

8. LESS: applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)



8

9. Net income



9

10. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)



10

11. TOTAL Income subject to Tax (line 9 less line 10)



11

12. Tax (multiply line 11 by .019 (1.9%))



12

PAYMENTS AND CREDITS

13. 1999 estimated payments, credits and other payments (see instructions)



13

TAX DUE OR REFUND

14. If line 13 is larger than line 12, enter amount of Overpayment



14

15. Amount to be Credited to 2000 Estimated Tax (if amended — see instructions)



15

16. Amount to be Refunded (if amended — see instructions)



16

17. If line 12 is larger than line 13, enter amount of Tax Due (make check payable to: Treasurer, City of Detroit)



17

Attach Copy of Form W-2 Here

Attach Check or Money Order Here

RECONCILIATION

If you used line 1 (b), page 1, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deduction per your federal form 1120 or 1120S 1. _____
2. Income from line 1 (b), page 1 2. _____
3. Difference (Attach detailed explanation) 3. _____
(Taxpayer entitled to a federal new jobs tax credit should include the reinstatement of payroll expenses here).

SCHEDULE C

Schedule C is used for adjustments provided in the Detroit Income Tax Ordinances. The period of time used to compute these adjustments must be the same as the time period used to report income. Schedule C adjustments are allowed to the extent that they are related to income reported on page 1, line 1.

COLUMN 1 - Add - Items Not Deductible

1. Nondeductible portion of loss, from sale of property acquired prior to July 1, 1962 1. _____
2. All expenses (including interest) incurred in connection with income not subject to Detroit income tax 2. _____
3. Detroit income tax paid or accrued. 3. _____
4. Other (submit schedule) _____

5. Total additions (enter on page 1, line 2) 5. _____

COLUMN 2 - Deduct - Items Deductible

1. Interest from obligations of the United States, the states or subordinate units of government. 1. _____
2. Dividend received deduction 2. _____
3. Foreign Dividend gross up. 3. _____
4. Foreign taxes paid or accrued deduction. 4. _____
5. Nontaxable portion of gain from sales of property acquired prior to July 1, 1962. 5. _____
6. Other (submit schedule). 6. _____
7. Total Deductions (enter on page 1, line 4) 7. _____

SCHEDULE D

In the case of a taxpayer authorized by the Finance Director to use a special formula, attach computations and furnish the following:

- a. Copy of approval letter
- b. Percentage used — enter here _____ and on page 1, line 6.

Are you electing to use the Multistate Tax Compact Provision? ☐ YES ☐ NO If yes, attach schedules.

INCOME APPORTIONMENT

	Located Everywhere I	Located in Detroit II	Percentage III (II % I)
1. Average net book value of real and tangible personal property	_____	_____	
a. Gross annual rent paid for real property multiplied by 8	_____	_____	
b. TOTAL (add lines 1 and 1a)	_____	_____	_____ %
2. Total wages, salaries, commissions and other compensation of all employees	_____	_____	_____ %
3. Gross receipts from sales made or services rendered	_____	_____	_____ %
4. Total (add lines 1b, 2 and 3 you must compute a percentage for each line)	_____	_____	_____ %
5. Average * (enter here and on page 1, line 6)	_____	_____	_____ %

* In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used.

Where incorporated _____ Date incorporated _____ Principal business activity (SIC) _____
Address in Detroit _____ Contact person _____ Telephone number () _____

Total number of location(s) everywhere _____ Number of Detroit location(s) included in this return _____

Attach a list of addresses of Detroit locations included in this return

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of Officer _____ Date _____ Title _____ Signature of preparer other than taxpayer _____ Date _____ Address _____

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2000 or at the end of the fourth month after the close of your tax year.

Returns With Payments: TREASURER, CITY OF DETROIT
P.O. BOX 33530, Detroit, Michigan 48232

Refund and all others: DETROIT CITY INCOME TAX
2 Woodward, Room B-3, Detroit, Michigan 48226